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From:

Sent: Thursday, September 02, 2010 8:43:17 AM

To:

Cc:

Subject: RE: TEFRA Issue

Assuming that only one partnership return was filed that was subject to the TEFRA provisions on its face, section 6231(g) would make the TEFRA partnership provisions apply to the entire covered period, assuming that we reasonably relied on the return as of the beginning of the audit to determine that TEFRA applies.